

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that this declaration pertains to a utility patent application based on U.S. Provision Patent Application No. 60/405,414, filed August 22, 2002.

My residence, post office address, and citizenship are stated below next to my name. I believe that I am the co-inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled: New method for still image compressing using filter bank based on non-separable wavelet basis.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims. I acknowledge the duty to disclose information which is material to patentability as defined in 37 C.F.R. § 1.56 and which is material to the examination of this application, namely, information where there is a substantial likelihood that a reasonable Examiner would consider it important in deciding whether to allow the application to issue as a patent.

POWER OF ATTORNEY

I hereby appoint David L. Garrison, Registration Number 24, 298 and William L. Haynes, Registration Number 48,151 as my attorneys with full powers (including the powers of appointment, substitution, and revocation) to prosecute this application and any division, continuation, continuation-in-part, reexamination, or reissue thereof, and all foreign applications, and to transact all business in the Patent and Trademark Office connected herewith.

Please send all correspondence and direct all telephone calls to:

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DECLARATION

I hereby declare that all statements made herein of my own knowledge are true, and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first inventor:

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Inventor's Signature: Hiroshi Akimoto Date: 21 Aug. 2002

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Full name of co-inventor:

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Inventor's Signature: SK Date: 14 aug 2002

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